

Exhibit 2-1 Determining Source of Income

<i>SOURCE RULES</i>	
<i>Item of Income</i>	<i>Factor Determining Source</i>
Salaries and other compensation	Where the service is performed
Interest	Residence of the payer
Dividends	Location of payer
Rents	Location of property
Royalties: Natural resources Patents, copyrights, etc.	Location of property Where the property is used
Sale of stock or other nondepreciable personal property	Residence of seller.
Sale of Real Property	Location of Property